CHAPTER XXV.

RELIGIOUS ENDOWMENTS AND CASH ALLOWANCES.

*"Such is the weakness of human nature and such its perverseness that it is better it should be under the dominion of all possible superstitions than to be wholly without religion * * . Wherever society is established religion is necessary."*—Quoted by Abbé Dubois from Voltaire.

There is no particular affinity between the two classes of alienations brought together in this chapter, but they complete a rather difficult subject.

Elphinstone in his History of India (Book II., Ch. 4) and the Abbé Dubois in his "Description of the People of India" (Part III., Ch. 3) give some idea of the importance of the religious establishments of this country, but scarcely mention that which alone comes within the scope of this work—the endowments of land and other property which these establishments enjoy. But these endowments are almost as numerous as the temples themselves, and those which are in land are of course held to be endowments of public revenue, as much as those which are paid in cash from the Government treasuries.

In this Presidency, as might be expected from its history, the immense majority of these endowments are in favour of Hindu places of worship. Our Government has respected and continued all such endowments of whatever sects, but has entirely withdrawn from the management of them, as will be seen in the orders immediately following.

Except in Kanara, to which Act XX. of 1863 has been extended, there is no law in this Presidency referring specially to religious endowments, which are known by the general name of Dewasthán. It will of course be understood that many of the orders in the last chapter are as applicable to religious landed endowments as to personal ináms. Similarly, the orders as to cash allowances here given apply, except when otherwise specified, to such allowances to whomsoever payable. These were until recently so great in number, and in many cases so small in amount, as to cause great difficulties in the public accounts. They were held by people of all sorts and for

all sorts of purposes, and it of course still happens in many cases that the same individuals or temples hold both inám land and cash allowances. The rules for these allowances are however in all cases the same. Act XXIII. of 1871 refers to cash allowances of all sorts as well as to other inám property.

It should here be remarked that under the various Native governments grants of pensions as of all other honours were arbitrary and uncertain. These irregular grants have been superseded by our regular system of pensions for length of service, which was unknown, and, it may be said, would have been uncongenial, to Native governments. The rules for pensions properly so called are not given here, as they will be found in the Accountant General's Digest.

The settlement of cash allowances was made in 1865 and subsequent years on the following general principles:—

All allowances under one rupee a year were bought up at ten years' purchase and extinguished, and all fractions of a rupee treated in the same manner, so that no sum under one rupee is kept on the books. In all cases above one rupee the recipient had the option of receiving ten years' purchase in final extinction, or of having his claim formally adjudicated under the rules previously in existence, the burden of proof resting on the claimant. All managers or recipients of Dewastán allowances had the further alternative of a continuance of half the allowance in perpetuity, the fractions of rupees remaining after the halving being bought up at twenty years' purchase. All separate allowances belonging to one individual or temple were consolidated into one, and all explanatory entries as to the villages from which the allowances were received, &c., ceased. As very nearly the whole of the recipients of these allowances have accepted either the half in perpetuity or the ten or twenty years' purchase, the charges on the various treasuries have been much diminished, and those that remain brought into a much more covenient form than formerly.

I.—Orders as to Temple Endowments.

1. **Management.**—In 1841 Government ordered that Committees should be appointed to manage the funds of all temples in which Government had previously exercised any interference. In cases in which no interference had been exercised no change of system was introduced. Generally speaking, these Committees only exist in the case of large endowments, or at places where annual

fairs or pilgrimages make the temple of importance.—*G. R. No.* 1637, *May* 18, 1841, *and No.* 3558, *June* 17, 1853.

2. Collectors are on no account to interfere with the nomination of the Committee for the management of funds belonging to temples, and the nominations do not require their confirmation. —*G. R. No.* 2335, *July* 14, 1858, *and No.* 2753, *July* 27, 1867.

3. In endowed temples managed by Committees the power of electing to vacancies may be given to the community interested in the endowment; where no such communities exist, the election may be left to the Committees themselves.—*G. of I.* with *G. R. No.* 1657, *May* 22, 1841.

4. No native stipendiary public servant is to be a member of any Committee for the management of a religious endowment— *G. R. No.* 4791, *Oct* 15, 1845.

5. Collectors have nothing further to do with temple grants than merely to hand them over to the recognized or legal recipients whenever they appear and apply for them. If contending parties assert that they are the legal recipients, the Collector should not enter into nor listen to their discussions, but should refer them to the Civil Courts.—*G. R. No.* 4712, *Nov.* 29, 1864.

6. Government does not insist on the due performance of the rites for which allowances may have been appropriated by former rulers. These matters must be left to the natives themselves, and public officers have only to satisfy themselves that the claimants of these allowances are the persons entitled to receive them.—*G. R. No.* 3681, *Dec.* 15, 1842.

7. Government do not wish to interfere in the management of the funds of religious institutions, but they consider that the just rights of Poojaries should be upheld.—*G. R. No.* 4569, *June* 10, 1850.

8. **Adoption.**—The sanction of Government is not required to an adoption by a person in charge of inam land which has been granted for the support of a permanent establishment in which Government has no direct interest, such as a temple, math, mosque, &c.; but it is indispensably necessary in the case of land assigned for the support of an establishment or work over which it is desirable that Government should retain control, such as a dharamsala, aqueduct, &c., and of land which would lapse to Government in default of heirs, such as that granted for the support of families.—*G. R. No.* 5209, *Dec.* 16, 1847.

9. **Succession.**—All Swámis should be informed that in case they fail to give intimation of succession within one month, they will make themselves amenable to fine, agreeably to Section 5 of Act II. of 1863.—*G. R. No.* 3494, *June* 21, 1875. See also Chap. XXIV., Order 45.

10. **Lease of land.**—A lease in perpetuity of dewasthán land by its manager is legal under Act II. of 1863, Sec. 8, Cl. 3, but it can be binding only on the present manager.

If the lessee appropriate the land to building purposes the fine required by Sec. 35, Act I. of 1865,† is not leviable.—*G. R. No.* 654, *Feb.* 3, 1870.

11. **Alienation of land.**—In cases of private sales of temple lands and alienations, not under decree, and of sales under decree time-barred under Section 269,‡ all that the Collector could do would be to bring a suit to enforce the proper application of the endowment, and it is not desirable that he should take this course. But he should assist, as far as he can, any person interested in the proper application of the endowment who may wish to bring a suit, and Government will be prepared to consider the propriety, on the recommendation of the Collector, of assisting such a suitor by guaranteeing him the costs of the suit if decreed against him.

The Collector should select and report for special orders one or two cases of lands held exempt from land revenue for temple service now not performed, which cannot be dealt with as above, in order that the propriety of levying the assessment on such lands improperly diverted from the object for which the exemption was granted, and of defending any suit brought to establish the exemption may be considered by Government.—*G. R. No.* 6921, *Dec.* 9, 1875.

12. **Decrees against temple endowments.**—The attachment and sale of lands forming part of the property of temples under decrees obtained against the manager are illegal: for by Clause 3 of Section 8 of Bombay Act II. of 1863, it is declared that "lands held on behalf of religious or charitable institutions shall not be transferable from such institutions by * * * sale whether such sale be judicial, public or private."

† Revenue Code, Sec. 65.

‡ Sec. 328, Act 14 of 1882.

If the sale has not yet been confirmed, application should be made to the Munsiff under Section 257* of the Civil Procedure Code to set aside the sale for irregularity, and if the Munsiff declines to set the sale aside, an appeal should be preferred against his decision.

If the sale has been confirmed, proceedings should be taken under Section 269† of the Civil Procedure Code.

When the manager of the math has absconded, the proceedings may be taken in the name of any person lawfully claiming an interest in the math.

The above course is to be taken in all cases in which recent sales of lands held free of assessment for religious, &c., purposes come to notice; but not in cases of sales under decree of Court which are not recent and appear to be 'time-barred' under Section 269 of the Code of Civil Procedure.—*Advocate General, with G. R. No.* 4908, *Aug.* 27, 1875.

13. **Decrees against temple endowments.**—All Mámlatdárs and Máhálkaris should be informed of the purport of the last two orders and directed to watch carefully the application of all temple endowments, so far as to ascertain that they are not diverted from the purpose for which they were granted. —*G. R. No* 6921, *Dec.* 9, 1875.

14. An allowance made by Government for the support of a Hindu temple is not liable to attachment in satisfaction of a debt incurred by the manager of the temple on his own account. The power of a manager of a temple to deal with its property has been recently discussed by the Privy Council in the case of Prosano Kumár Debya *vs.* Golábchand Bábu (L. R., 2 Ind. App. 145).

In cases in which Government allowances to temples have been attached in satisfaction of the private debts of the Pujári and there is no Panch or Committee to interfere to protect the rights of the temple the Collector is the proper person to do so on behalf of the Hindu community. He should instruct the Government Pleader to apply for the removal of the attachment in the ordinary way, under Section 246‡ of the Civil Procedure Code.—*G. R. No.* 4665, *Aug.* 18, 1875.

* Sec. 332, Act 14 of 1882.

† Sec. 328, Act 14 of 1882.

‡ Sec. 278, Act 14 of 1882.

15. **Private idols.**—Allowances to an idol not in a temple or place of public worship, but in a private dwelling-house, cannot be considered *bonâ fide* temple grants, but should be dealt with as personal grants to the owner of the house where the offerings are made.—*G. R. No.* 621, *Feb.* 28, 1863.

II.—ORDERS AS TO CASH ALLOWANCES GENERALLY.

16. All cash allowances are classified as follows:—

Class	I.	Permanent.
,,	II.	Hereditary.
,,	III.	For more lives than one.
,,	IV.	For life.
,,	V.	Not specified.

The first four classes include all adjudicated claims, and the fifth those which have not been the subject of special inquiry.—*G. R. No.* 1144, *Dec.* 13, 1859.

17. Rules under Act 23 of 1871.

The following Rules under Sections 5, 8, and 14 of the Pensions' Act, 1871, have been issued in supersession of the rules and orders on the same subjects hitherto in force in the Northern, Central and Southern Divisions.

I.—Under Section 5.

Disposal of claims concerning service Pensions;

1. Claims relating to pensions or gratuities on account of service, whether in the civil, military, naval, or any other department of the administration, are to be inquired into and disposed of in such manner as may be directed in the Civil Pension Code, or in any rules or orders for the time being in force applicable to such pensions respectively.

and of claims relating to Service Watan Allowances.

2. Claims relating to any cash payment forming part of the property of a watan in respect of which no service commutation settlement has been effected, will be inquired into and disposed of in accordance with the provisions of the Bombay Hereditary Offices' Act and of the rules and orders from time to time in force thereunder. In the event of any such claim being preferred to which none of the said provisions shall

appear to be applicable, the orders of Government should be obtained through the proper channel previous to the disposal thereof.

3. Nothing in the rest of these rules applies to any pension, gratuity, or cash payment to which the two last rules apply.

Extent of applicability of rest of these rules.

4. Claims preferred to a Collector under Section 5 of the Act may be either:

Disposal of claims preferred under Section 5.

(*a*) Against Government only or

(*b*) Against Government, and one or more private parties jointly, or

(*c*) Against private parties only.

Claims falling under class (*a*) or (*b*) shall ordinarily be disposed of by the Collector; but whenever any important legal question is involved which the Revenue Officers concerned may not feel themselves competent satisfactorily to deal with, the Collector may, with the previous sanction of the Commissioner, issue a certificate under Section 6 of the Act authorizing the Civil Court to try the case.

Claims falling under class (*c*) shall be disposed of by the Collector if the question at issue between the parties is not of a complicated or difficult nature; but if the claimant applies for a certificate under Section 6 of the Act, and sets forth satisfactory reasons for such application, or if the question at issue between the parties appears to be of a complicated or difficult nature, or if the claim is one which, if awarded could only be enforced by a Civil Court, the Collector may issue a certificate under the said Section 6 authorizing the Civil Court to try the case: Provided that no certificate shall be issued for any case which could not be decided by the Civil Court in favour of one or more of the parties thereto without making an order or decree such as it is prohibited from making by the said section.

5. Except in the cases provided for in the last paragraph of Rules 7, no claim by which the liability of Government to pay any pension or grant is affected directly or indirectly shall be disposed of by a Collector without first obtaining the sanction of the Commissioner of the Division to the order which he proposes to pass.

Previous sanction of Commissioner when necessary to final order of disposal.

Rules under the Act—(*contd.*)

Reference of claims for inquiry to subordinate officers.

6. Any claim preferred to a Collector under Section 5 of the Act may be referred by him for inquiry to any Assistant or Deputy Collector or other officer subordinate to him, and every Assistant or Deputy Collector in charge of tálukás may receive claims on behalf of the Collector and forward the same with his opinion after inquiry to the Collector; but every order for disposing of a claim or for granting a certificate under Section 6 shall be made with the previous sanction of the Commissioner by the Collector himself.

Law, &c., to be observed in disposal of claims.

7. Claims relating to pensions or grants are to be disposed of in accordance with:

(*a*) The law, if any, for the time being in force applicable to such claims.

(*b*) The terms and conditions of the sanad or other document, if any, under which such pensions or grants are enjoyed.

(*c*) The rules or orders of Government for the time being in force if applicable to such claims.

But if any claim is brought, the subject-matter of which has been already inquired into and disposed of by competent authority, the Collector will merely record the fact of such previous decision, and dispose of the claim accordingly.

II.—Under Section 8.

Payments to be for the year commencing 1st May, but may be made in instalments.

8. All payments of pensions or grants are usually to be made in one lump sum for the year commencing on the 1st May and ending 30th April, but applications for their payment by monthly or quarterly instalments may be considered and disposed of by the Collectors, subject to the sanction of the Commissioners.

Payments of arrears.

9. Pensions and grants, for the payment of which application is duly made at the proper period, will be paid in full, except in the case of payment being suspended, pending the orders of a Civil Court or pending inquiries by Government or by any officer of Government. But if, owing to non-application or other neglect on

the part of the claimants, such payments fall into arrear, the pensions or grants will be paid as follows :—

For the current year in full.				
First year's arrears in full.				
Second	do.	subject to a deduction of	10	per cent.
Third	do.	do.	20	do.
Fourth	do.	do.	30	do.
Fifth	do.	do.	40	do.

Provided that no deduction shall be made under this Rule from arrears of payments due (1) on account of village dewasthán allowances not exceeding Rs. 5 per annum in amount or (2) under compensation bonds.

(The "current year" means the year within which payment is properly due under Rule 14.)

Payment of arrears due to deceased persons.

10. Subject to the provisions of Rule 9, Collectors may authorize the payment of arrears due to a deceased person after such investigation as shall satisfy them :

(*a*) of the actual date of such person's death, and

(*b*) that the applicant is entitled as such person's legal heir, or otherwise, to receive payment.

Pension or grant not drawn for six years to lapse.

11. Any pension or grant for payment of which no application is duly made for more than six years, is to be struck off the books, and all arrears forfeited.

But in certain cases may be re-admitted.

But if the pension or grant is held under a permanent or hereditary title, it may be re-admitted without payment of arrears if a claim thereto is duly preferred under Section 5 of the Act within twelve years from the date of the last payment.

Date of applications for arrears to be noted.

12. The date on which application for payment was made must be noted by the disbursing officer on all bills for arrears.

III.—Under Section 14.

Place of payment of pensions and grants.

13. Pensions or grants will be paid at the following places, namely :—

(1) If payable on behalf of a religious institution, at the treasury of the District or Taluka in which such institution is

Rules under the Act—(*contd.*)

situated, when the amount of the pension or grant exceeds Rs. 5 per annum or, whatever the amount, when there is no hereditary patel in the village in which such institution is situated and through the patel of the village in which such institution is situated when the amount does not exceed Rs. 5 per annum and there is an officiating hereditary patel in such village.

(2) If payable on behalf of a religious institution in foreign territory, at the nearest Government Treasury.

(3) If the pension or grant is personal, at the treasury most convenient to the recipient.

Orders for permitting transfers of payment under the above clause (3) will be made by the Collectors if the transfer sought is from one treasury to another within the same Collectorate, by the Commissioners, if the transfer sought is from a treasury in one Collectorate to a treasury in another Collectorate within the same division, and by Government in any other case.

Times of payment.

14. All pensions and grants shall be deemed to be due on the 1st May next after the completion of the year in respect of which they are payable, but shall ordinarily be payable only in the months respectively fixed, or hereafter to be fixed, by or under the orders of Government for payment of pensions and grants of the various descriptions. But when payment in monthly or quarterly instalments has been directed by the Collector under Rule 8, payments will be made in accordance with such direction.

Persons to whom payments are to be made.

15. Pensions and grants will be paid only to those persons whose names have been authorizedly entered in the records as the payees thereof, or to their duly empowered attorneys or mukhtiárs, or, if they are minors, to their administrators.

Life-certificates when necessary.

Except as is otherwise provided in Rule 23, payments will be made to an attorney, mukhtiár, or administrator only, on his satisfying the disbursing officer by the production of a certificate, signed by a Magistrate or by some other well known person of respectability that the payee was living on the last day of the year or other period for which the pension or grant is due.

16. In the case of pensions or grants which Government recognize as alienable, the name of the lawful holder for the time being shall, subject to the provisions of Rules 17 and 18, be entered in the records as payee.

Payee in case of alienable pensions or grants.

But if any such pension or grant is continuable by Government only so long as the original grantee and certain of his descendants shall be in existence, and the payee has obtained a transfer of the same by sale, gift, mortgage, or the like, such payee must produce at the time of each payment a certificate from the Mamlatdar or Mahálkari of the taluka or Mahál in which the original grantee or his descendants reside, or if their residence be in foreign territory, of some British officer resident in the said territory, that such grantee or his said descendants (who should invariably be named) on whose behalf payment is claimed, was or were alive on the last day of the year or other period for which such payment is due.

Life-certificate of original grantee or of his descendants when necessary.

17. Applications for mutation of payees' names in the records shall be received and disposed of by the Collectors.

Mutation of payees' names.

In the case of a transfer of any pension or grant which Government recognize as alienable such mutation may be made on obtaining the consent in writing of the existing payee without further inquiry.

In the case of alienations, and

In the case of the death of a payee, the Collector may require the production by the applicant of a certificate of heirship and of such other evidence as he deems fit.

In case of death of former payee.

But whenever there is any dispute between conflicting parties, and whenever the Collector doubts whether the pension or grant is any longer continuable, the application shall be regarded by him as a claim under Section 5 of the Act, and shall be dealt with accordingly.

When applications for mutation of names may be treated as a claim under Section 5 of the Act.

Rules under the Act—*(contd.)*

Mutation of names consequent upon decision of claims under Section 5 of the Act.

Any mutation of names rendered necessary by the decision in any claim under Section 5 of the Act (including applications of the nature specified in the last preceding para. of this Rule) may be made by the Collector without further investigation.

Whose name may be entered as payee.

18. As a rule the name of one person only will be entered as payee of each separate entire pension or grant.

In the case of joint transferees, and

In the case of two or more joint transferees of a pension or grant which Government recognize as alienable they must elect, which one's name shall be so entered, and in the event of their failing so to do within such period as shall be fixed by the Collector, the Collector shall enter the name of such one of them as he deems fit.

in the case of joint-heirs.

In the case of joint-heirs, the Collector will determine who is the eldest male representative of the senior surviving branch of the original grantee's or of the transferee's family, or in the absence of male heirs, who is the senior heiress and enter his or her name as payee: Provided that at the request of the person thus entitled to be entered as payee the name of any other member of the family may be substituted by the Collector for that of the said person during such person's life-time.

Joint payees and separate recognition of sharers.

19. If any pension or grant has been hitherto entered in the records in joint names of two or more persons, or, if any division of a pension or grant has been recognized, and the shares entered separately in the names of the respective co-sharers, such entries may hereafter be continued; but no such new entries shall be made in the records except with the previous sanction of the Commissioner, which shall be given only under very special circumstances.

But Collectors may, on written application, sanction sub-divisions of pensions or grants by disbursing officers at the time of payment by special written order in each case.

20. Whenever in consequence of disagreements amongst joint-payees or for any other reason their joint receipt shall not be obtainable for any payment already due, the Collector may authorize such payment to be made to any one or more of such joint payees who are willing to pass a receipt.

Payments to joint-payees when their joint receipt is not obtainable.

21. The persons recorded as the payees of pensions or grants, and the persons to whom any payment may be made under the last preceding rule, are not necessarily entitled to appropriate the whole of such pensions, grants, or payment to themselves, but are responsible for distributing the same to all co-sharers, or sub-sharers in the proportions to which they are respectively entitled.

Payees responsible for proper distribution of pension or grant to sharers.

22. Except, as is otherwise provided in Rule 23, a Descriptive Roll, in the form of Appendix A* shall be kept by the disbursing officer of every payee entitled to receive payment of a pension or grant from him. A copy of such Roll under the disbursing officer's signature shall be furnished to the payee for production by him at the time of each payment, which shall be noted therein in the manner shown in the form.

Preparation of Descriptive Rolls.

The person applying for payment must be identified by comparison with the particulars given in the Descriptive Roll, and the disbursing officer should take every precaution against fraudulent personation. When the payee can write, his signature should, at the time of payment, be compared with that in the Descriptive Roll in the disbursing officer's possession.

Inquiries into identity of claimants.

23. Descriptive Rolls and Life-certificates may be dispensed with in the case of natives of rank and pardah-posh ladies; but the disbursing officer will not on that account be exempt from the general responsibility which necessarily attaches to all payments.

Descriptive Rolls and Life-certificates may be dispensed with in certain cases.

Descriptive Rolls will not be necessary in the case of pensions or grants on account of native religious or charitable institutions which

* See Appendix.

Rules under the Act—(*contd.*)

are paid to Panches or Committees or to the village-patels, nor in the case of payees of allowances which have been declared to be continuable hereditarily.

Printed lists to be kept of sanctioned pensions and grants.

24. Each Commissioner will prepare under his signature lists in English and in the Vernacular of all pensions and grants in each Collectorate in his Division and furnish printed copies thereof to the Mámlatdárs, the Collectors, their Assistants and Deputies, the Accountant General and to Government.

Where such lists have already been prepared under the signature of the Alienation Settlement Officer, new ones need not be prepared.

Monthly correction statements to be submitted to the Commissioners.

25. A monthly statement of all proposed alterations in or additions to the said lists in consequence of decisions or orders passed during the preceding month affecting the same, shall be submitted by each Collector on such date as may be fixed for their submission in communication with the Accountant General, to the Commissioner of the Division who shall cause the same to be promptly scrutinized in his office, and after countersigning the same, shall cause duplicate thereof to be sent to the Accountant General with the orders of the Commissioner duly recorded thereon, and shall also direct that the lists in his own office and in the various offices in the Collectorate shall be corrected accordingly. The Accountant General shall also correct his lists in accordance with the duplicate copy of the statement so countersigned and forwarded to him.

No pension or grant shall be entered in, or struck out from, the accounts or the said lists, except with the previous sanction of the Commissioner.

Accounts to be kept by disbursing officers.

26. Disbursing officers will, on the 1st of May of each year, or as soon after as possible, prepare Ledgers, (peta-khátáwahis) agreeably to the Táluka Forms, Nos. 21 and 22, contained in Hope's Manual of Accounts, and will keep Books in the Táluka Forms, Nos. 11 and 12 contained in that

Manual, and will be held responsible for the correctness of the entries in these Ledgers and Books and for their being properly filled in from time to time.

Issue of Sanads to payees of pensions and grants.

27. Sanads in the name of the Secretary of State for India in Council will be executed by the Collectors, as authorized in the Government of India's Resolution No. 684, dated 31st May 1878, Home Department (*vide* Government Resolution No. 3518, dated 14th June 1878, Judicial Department) in favour of the payee or payees for the time being of every pension or grant in respect of which the issue of such sanads has been or may hereafter be sanctioned by Government. Such sanads will be issued once for all, and sanads already issued by Alienation Settlement Officers or by Collectors or by any other officer authorized by Government in this behalf shall be deemed to have been issued under this Rule.

The terms and conditions to be inserted in these sanads will be such as Government may from time to time authorize, or as may already have been so authorized.

Registers of Sanads to be kept,

28. Registers of these sanads will be kept by each Collector, and a General Register by each Commissioner.

which shall be open to Inspection, &c.

The said Registers shall be open to public inspection during office hours, and extracts from the same shall be obtainable, subject to the same rules and to the payment of the same fees as apply to the case of Registers of the documents mentioned in Clause (*d*), Section 90 of the Indian Registration Act, 1877.

Reference to Civil Court under Section 6 of the Act.

29. Reference to the Civil Court under Section 6 of the Act of any person claiming a right of succession to or participation in any pension or grant, or any other right relating to any pension or grant shall be made in accordance with Rule 4 by the Collectors granting to such person a certificate in the form of Appendix B* authorizing the Civil Court to try the case set forth in such person's claim.

[Rule 25 of the above rules is altered here in accordance with G. R. No. 1237, Feb. 24, 1882.]

* See Appendix.

18. Government desire that the Commissioners will bring to their notice any instances of unnecessary delays on the part of the Collectors in the transmission of the monthly returns*.—*G. R. No.* 1237, *Feb.* 24, 1882.

19. **Continuance of allowances.**—No cash allowance once sanctioned should be stopped during the lifetime of an incumbent, unless there is good reason to suspect fraud.—*G. R. No.* 2983, *June* 23, 1857.

20. **Attachment of allowances.**—When the recipient of an allowance dies while his allowance is under attachment by the Civil Court, the Collector should satisfy the Court's precept up to the date of death, and from that date pay the allowance after enquiry to the heir of the deceased.—*G. R. No.* 5940, *Dec.* 15, 1845.

21. Unless under exceptional circumstances, application for the interference of the Courts in cases of attachment of allowances should not be made unless the pensioner agrees to pay the cost of the application.—*G. R. No.* 7234, *Dec.* 23, 1875.

22. **Sanyasis.**—Recipients of allowances do not forfeit them on becoming Sanyásis.—*G. of I. No.* 5065, *Dec.* 21, 1856.

23. **Sanads.**—The orders issued in regard to the renewal of sanads for inam lands are to be held applicable in the case of the renewal of sanads for cash allowances.—*G. R. No.* 6537, *Dec.* 6, 1879.

24. **Military men.**—Allowances due to persons doing duty with regiments may, after communication with the officer commanding the regiment, be paid from the nearest Civil treasury, or on the presentation of a mukhtyárnáma, to the agent of the person in the district from which the allowance is to be drawn.—*G. R. No.* 7002, *Sept.* 24, 1850.

25. **Commutation.**—Hereditary pensions and personal allowances may be commuted at twenty years' purchase with the consent of the recipient: also perpetual allowances for temples, &c., with the special permission of Government.—*G. R. No.* 949, *March* 18, 1858.

* The returns referred to are those alluded to in Rule 25.

26. Allowances continuable to widows under the amended rules of 1842 may be commuted according to the same scale if less than Rs. 20 a year with the sanction of the Revenue Commissioner. —*G. R. No.* 1067, *March* 22, 1859.

27. **Compensation bonds.**—In consequence of the passing of Acts XX. of 1839 and XIX. of 1844, compensation was granted to a great number of watandárs and others who had possessed the right to levy various hakks. This was in many cases given in the form of bonds bearing interest but redeemable at the pleasure of Government. These compensation bonds have now all been redeemed and the holders paid off, except those granted to religious and charitable institutions, which have been declared irredeemable except at the desire of the holders.

The interest on these is paid to the Temple Committees in the same way as their other allowances, and is not subject to deductions if it remains undrawn for a number of years.—*Secy. of State, Jan.* 12, 1860, *and G. R. No.* 2702, *May* 11, 1875.

APPENDIX—(See Rule 22), Chapter XXV.

Form of Descriptive Roll.

Running No.	No. in the Allocation List or Peta Khtdawahi.	Name.	Caste or Sect.	Residence.	Personal identification.	Height.	Age at the date of preparing the Roll.	Monthly, Quarterly, Half-yearly, or Yearly Amount.	How long continuable.	Signature of the party whose Descriptive Roll is prepared.	Signature of Witnesses of identification.	Signature of the Officer before whom the Descriptive Roll is taken.	Date of preparing the Roll.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Payments.

When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.	When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.	When paid.	For what period.	Amount.	To whom paid.	Signature of the Disbursing Officer.

APPENDIX—(See Rule 29), Chapter XXV.

Form of Certificate.

Whereas *A. B.* of is desirous of preferring a claim against *C. D.* of to establish his right to

(*Here state clearly the nature of the claim.*)

This is to certify that I, *E. F.*, Collector of , do hereby allow under Section 6 of the Pensions' Act, 1871, that the said claim may be tried by any Civil Court otherwise competent to try the same.

(Signed) *E. F.*,
Collector.

Dated at
this day of 18

Seal of the Collector.